Appendix C
Glossary

This glossary contains brief descriptions of key budget and accounting terms. The definitions are not intended to be all-inclusive, but relate to the terms as they are used in the APHIS administrative budget and accounting processes.

Accounting Document	A document used to track obligations and disbursements in an accounting system.
Accounting Classification Code	A 10-digit number placed on all accounting documents to identify the APHIS organizational entity to which funds are charged or to be credited. The accounting classification code (also referred to as the accounting code) is composed of the fiscal year chargeable, appropriation code, organizational entity, and program or project. The accounting code is primarily used for documents input in an NFC feeder system.
Accounting Periods	The 12 months of the year, October being number one plus 5 adjustment periods (used by the accountants). It also includes the year. As an example: 01 03 is October 2003 and 06 03 is March 2003. You will use this when you want to force documents to a certain accounting period.
Accruals	The process for accounting and categorizing obligation entries which remain unrecorded in the accounting system. The entries are applicable to the time period being reported, but due to lag time in mailing or preparation of documentation, the entries are not available for normal processing.
Agency	A unit of Government below the departmental level.
Allocations	The money given to an organization or program to spend for a limited time.

Allotment	An authorization to incur obligations within a specified amount pursuant to an appropriation or other statutory authority. Allotments are made to the Administrator of APHIS for appropriated funds and the Deputy Administrator for trust funds.
Anti-Deficiency Act	The Act prohibits an employee of the U.S. Government from incurring an obligation or authorizing an expenditure exceeding an apportionment. The Act further prescribes the reporting of any violation to the President and establishes criminal penalties for the willing and knowing violation of the Act.
Anticipated Reimbursements	The estimated amounts of services to be provided by APHIS employees to the public for inspection services outside of the scheduled tour of duty. Anticipated reimbursements also include services or goods to be provided to another Government agency, under the provisions of 31 U.S.C. 1535, upon completion of Form AD-672, Reimbursement/Advance of Funds Agreement Between Federal Agencies. Anticipated reimbursements are available only in the amount actually realized.
APHIS Travel Manual 302	Regulations issued by the General Services Administration (GSA), USDA, and APHIS to identify the various allowances and limitations for employees performing official travel.
Apportionment	A request made by APHIS to the Office of Management and Budget (OMB) which identifies by time period (usually quarterly) how the Agency will obligate available funds. With OMB approval, the Agency must limit obligations incurred to the dollar amounts available at the end of each specified period. The request to OMB is made on an SF-132, Apportionment and Reapportionment Schedule.
Appropriation Code	A 3-digit numeric code used to identify the Treasury appropriation symbol. The first digit of the code identifies the fiscal year. The second and third digits identify the limitation for appropriated funds and the specific identifier for trust funds. The appropriation code is always the first three positions of the APHIS 10-digit accounting classification code.
Appropriation	An authorization to a Department from Congress to incur obligations within a specified amount.

Appropriation Symbol	A 7-digit alpha numeric code established by Treasury to record funds made available by Congressional action. The appropriation symbols available to APHIS include appropriation funds and trust funds. The appropriation symbol is comprised of three elements: 1) the first two digits identify the Department; 2) the third digit identifies the fiscal year for annual appropriations or an alpha character to signify a trust, no-year, or other funds; and 3) the last four digits identify the Agency within the Department to which the funds are made available. The appropriation symbol is also known as the Treasury symbol.
Bank of America Card	A charge card issued to Agency personnel to be used for official travel expenses. (See APHIS Travel Manual 302 for specific use).
BOAC Number	Billed Office Address Code which is assigned by GSA to bill motor pool charges.
Budget Object Classification Code (BOCC)	Object class codes are 4-digit numeric codes established by NFC to uniformly record categories of obligations and revenues. Each obligation incurred and revenue received must be assigned a uniform object classification code. The assignment of the code for each obligation will occur at: 1) the field level, in the case of delegated procurement authority; 2) ASD; or 3) NFC for salaries, travel, and other obligations. When the 4-digit object classification is used, it is referred to as the "sub-object class". The sub-object classes are summarized by the first two digits for internal and external reports. The summary object class is referred to as "object class" or "major object class".
BRIO	**Insight** is a browser-based query, analysis, and reporting tool with varying levels of functionality based on report information and user security.
	Explorer enables query, analysis, and reporting with direct access to database tables and a repository of predefined data models and reports.
	Quickview is a browser-based report view that allows refreshing of reports but no manipulations.

Budget Fiscal Year (BFY)	The year the funding was made available by the Congressional appropriation. For example, you have paid a bill for 1996 in the current year (2003) then the transaction processed for BFY 1996 in FY 2003.
Central Accounting System (CAS)	The previous USDA accounting system maintained at New Orleans. **APHIS converted from CAS to FFIS in October 2000 (FY 2001).**
Central Accounting Data Base Inquiry System (CADI)	A data base programmed and maintained by NFC. The CADI system is designed to duplicate specified accounting report formats for review prior to the actual receipt of the report by the user. The basis for data is the actual budget cost master files at NFC.
Client Agencies	Agencies which receive administrative support from APHIS. The administrative support provided includes personnel, procurement, fiscal, budget, mail, and information management. The client agencies are: 1) Agricultural Marketing Service; and 2) Grain Inspection, Packers and Stockyards Administration.
Commitments	The amount of allotment or lower-level authority committed in anticipation of obligation. An example would be an AD-700 or an AD-202.
Contingency	An appropriation in anticipation of possible expenses.
Deficit	The amount of obligations which exceed fund availability.
De-obligate	A reduction or removal of a previous obligation.
Designated Agency Representative (DAR)	An APHIS program contact person for an interagency agreement project.
Direct Customer Support Service (DISCUSS)	A "paperless" system that accomplishes administrative PARIS and PRESTO actions by telephone using a central MFSB contact point.

Direct Charge	An obligation incurred and identifiable to a non-appropriated program activity. Non-appropriated activities include: 1) reimbursable activities (reimbursable overtime or activities associated with a reimbursable interagency agreement), or 2) activity identified to a trust fund.
Direct Cost	The cost of resources directly consumed by an activity. Direct costs are assigned to activities by direct tracing of units of resources consumed by individual activities. A cost that is specifically identified with a single cost object. (Source: FASAB SFFAS No. 4, Managerial Cost Accounting Standards).
Disbursement	The cash outlay to pay for goods and services. The last step in the spending chain. Also, see page 5-10.
Division (DVSN)	The third digit of the program code. For example, 528010030 = 8 for PPQ.
Earned Reimbursement	The amount of services or material provided during the fiscal year which results in an individual, company, or another Government agency paying APHIS. Reimbursements are limited to authorized appropriation activities only; i.e., reimbursable overtime inspection and interagency agreements issued under terms of the Economy Act.
Expended Authority	General ledger accounts used to record the receipt of goods or services by a Government unit; the irrevocable use of budgetary authority. Expended authority accounts are expended authority – paid and expended authority – unpaid.
Feeders	Are NFC systems. Feeder systems update FFIS one night later than the day the transactions enter the feeder system. Example: interfaces start running around 5 or 6 PM EST each night. They take feeder system transactions and create documents and split the transactions by agency. This is not completed until about midnight. So, the next night, those documents are added to the FFIS nightly cycle and the following day they are in BRIO.

FFIS   The Foundation Financial Information System (FFIS) is a
                              mainframe software package that is designed to meet stringent
                              budget and funds control needs, as well as complex multi-fund
                              accounting and reporting needs. It is the current accounting
                              system used by all USDA agencies.

Financial Plan   This consists of budget estimates which forecast funds needed to
                              accomplish the planned project or program as outlined in the
                              program narrative. The budget may be comprised of both Federal
                              and non-Federal shares and any subsequent authorized
                              rebudgeting of funds. However, under Budget Information of the
                              SF-424A, Section B, Budget Categories, only the Federal share of
                              the plan is required to be shown.

Financial Amount   Is used as a way to express the amount for any transaction, be it
                              an asset, liability, revenue, budgetary, or expense.

Financial Data   Located at fdw.usda.gov, where BRIO reports can be accessed.
Warehouse (FDW)

Fiscal Year (FY)   Is the year the transaction is accepted/recorded into the FFIS
                              system. This means that if you paid a bill for 1996 in the current
                              fiscal year (2003) then the transaction would have processed in
                              FY 2003.

Fiscal Months   Are the months of year starting in October with 01 and running to
                              September which is 12.

Fund   Is the first two digits of the program code. It corresponds to the
                              appropriation that authorized the spending. Example: 41555030
                              = fund is 41.

Fund Holder   An individual designated and held responsible for the use of funds
                              allocated to a specific field office. One individual can be
                              designated the authority to manage funds for more than one
                              accounting classification code.

Government Transportation System (GVTS)	The GVTS allows travelers who use a commercial travel agent to charge transportation tickets to a unique Government credit card account instead of using individual credit cards or a GTR. This process is currently available at headquarters, and some field locations.
Indirect Cost	A cost that cannot be identified specifically with or traced to a given cost object in an economically feasible way. (Source: FASAB SFFAS No. 4, Managerial Cost Accounting Standards).
Interagency Agreement	An interagency agreement is an agreement between Federal agencies that provides for a Federal agency needing goods and services to obtain them from another Federal agency.
Interest Penalty	An amount of interest due a vendor when APHIS fails to pay for goods or services received within a prescribed time frame. Under the Prompt Payment Act of 1982, each Federal agency schedules payments for goods or services received within 30 days from receipt of goods or services, or the date of vendor's invoice, whichever is the later date.
In Transit Amount	Is referring to checks: 1 – the check has been issued by Treasury 2 – the check is in the process of being canceled 3 – there is a different problem associated to it (rare)
Interfaces	Are programs that bring feeder system information into FFIS.
M-Cycle	Is a pay period where the entire pay period (100%) occurred in one month and is disbursed in the next month.
Management Controls	Written procedures developed to ensure efficiency, uniformity, and objectivity of operations. Management controls are used to evaluate the potential for fraud, waste, and abuse to ensure consistency of operations in accordance with prescribed standards and procedures.
Object Class Code	See Budget Object Classification Code (BOCC).

Obligations	The financial measure of the use of budgetary resources. Obligations are the amount of available funds that are contractually, or legally, set-aside as a result of goods and services ordered and/or received. The total obligations of a Governmental unit are measured by the total amounts recorded in the undelivered orders **and** expended authority general ledger accounts. (An obligation is legally binding whether or not it is recorded in the accounting system). It is important to record obligations as soon as possible after the event that resulted in the obligation. To ensure accurate financial reports, obligations incurred and not recorded in the accounting system <u>must</u> be entered into FFIS via a YE document.
OMB	Office of Management and Budget. OMB sets policy for the executive branch of the Government.
Organization Code	The 4th through 7th digit of the accounting code which identifies the specific APHIS organization for which a transaction is processed.
Org Level 1	Is a four digit code. It is used to roll up data to a high level in your organization. It may or may not correspond to the middle 4 digits of a program code. Org Level 2, 3, and 4 are used to designate lower levels of an organization.
Organization (ORGN)	Is the middle 4 digits of a specific program code, and always corresponds to a program code.
Overhead	The outdated term for "Indirect Cost".
Overhead Costs (Also known as Support Costs)	Costs of activities not directly associated with production. Typical examples are the costs of automation support, communications, postage, process engineering, and purchasing. (Source: FASAB SFFAS No. 4, Managerial Cost Accounting Standards).
PACS	Is the Payroll Accounting feeder system that creates the accounting records based on the payroll disbursements initiated in the Payroll System (PAYE).

PCMS	Is the credit card feeder system which includes Purchase Card transactions, Voyager, and Motorpool, that creates records in FFIS. This is the only feeder that gets back feed from FFIS. All corrections to this data must be made in PCMS only.
Performing Agency	The Federal agency which is capable of providing goods, services, and/or conducting studies required by the requesting agency.
PRCH	Is the Purchase Order feeder system which records the majority of the spending transactions processed in APHIS.
Program	Is the nine digit accounting code made up of 2 digit appropriation, 1 digit division, 4 digit organization which includes the division, and 3 digit reporting category. Program codes are used for documents directly entered into FFIS.
Program Code	The last 3 digits of the accounting code.
Query	Is the set of limitations in BRIO used to narrow the data to your specific requirements.
Recurring	Occur on a regular basis.
Reimbursable	Expended funds which can be recovered by billing services provided at a prescribed rate of actual costs.
Rejected Document	Means that it is still waiting on SUSF and has not been accepted in the FFIS system. It has to be worked (corrected) before the document will accept. **No tables or reports will be updated until the document is accepted in FFIS. We can not closeout with documents in Rejected status.**
Reporting Category (Rptg Cat.)	Is the last 3 digits of the program code, or what used to be the project code. It identifies the project identified in the appropriation funding the transaction.
Requesting Agency	The Federal agency requiring goods, services, or studies which are available from another Federal agency.

Revenue	Receipts and/or receivables.
Spending Chain	The sequence of steps normally involved in purchasing a good or service.
Standard General Ledger	A uniform chart of accounts used to standardize Federal agency accounting and facilitate the preparation of agency, Departmental, and government-wide financial statements.
SUSF	Is a table in FFIS that holds all rejected, held, and accepted documents until they are either worked or archived by the FFIS system.
Treasury Symbol	Symbols and titles that are assigned by the Department of the Treasury and the Office of Management and Budget for agencies' use when recording accounting and budgetary transactions. (See appropriation symbol).
TRVL	Is the Travel feeder system that automatically brings documents into the FFIS system.
Undelivered Order	General ledger accounts used to record the ordering of goods or services by a Government unit; the reservation of funds for the future receipt of goods and services. Undelivered order accounts are undelivered orders – paid and undelivered orders – unpaid.
Unobligated Balance	The portion of the balance of an appropriation account which has not been committed for a specific purpose, and which is still available for obligation.